



KNOWLEDGE SHARING OLEH DEWAN SERTIFIKASI QIA  
DI STIE PERBANAS - SURABAYA

# AUDIT INTERNAL

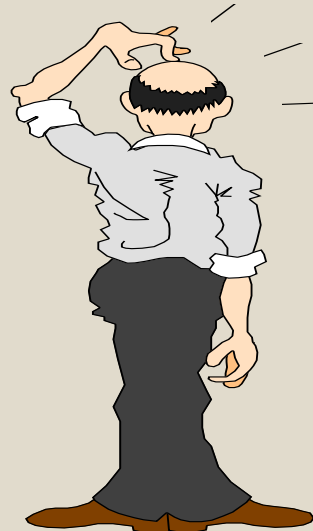
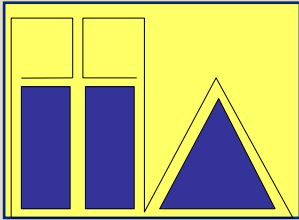
PELUANG & TANTANGAN DI ERA SERTIFIKASI PROFESI

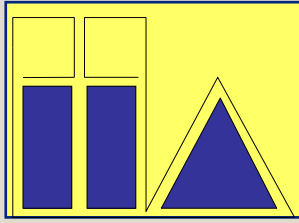
26 MEI 2017

MOHAMAD HASSAN, MAFIS, QIA, CRMP, CRMA, CA, CACP

# INTERNAL AUDTOR







## INTERNAL AUDIT DEFINITION

Internal auditing is an independent, objective **assurance** and **consulting activities**, designed to add value and improve an organization's operations.

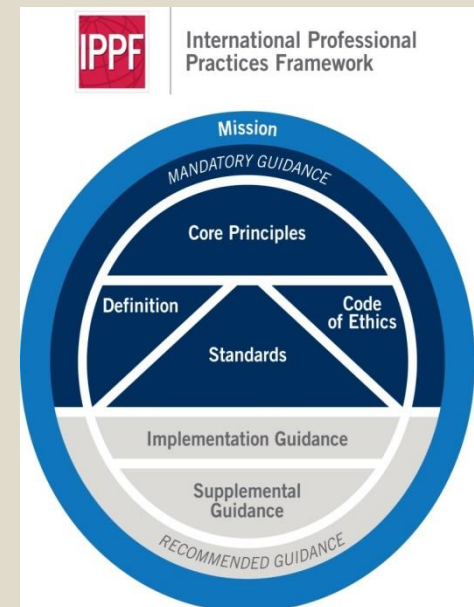
It helps an organization in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve effectiveness of the process of:

- ☐ Governance
- ☐ Risk Management
- ☐ Control

## THE NEW UPDATE

### The addition of a: **Mission of Internal Audit**

“To enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.”



# EVOLUSI PERAN AUDITOR INTERNAL

Old  
paradigm

- Assurance



Current

- Assurance
- Consulting

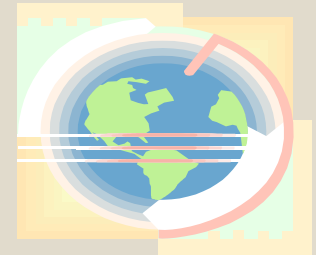
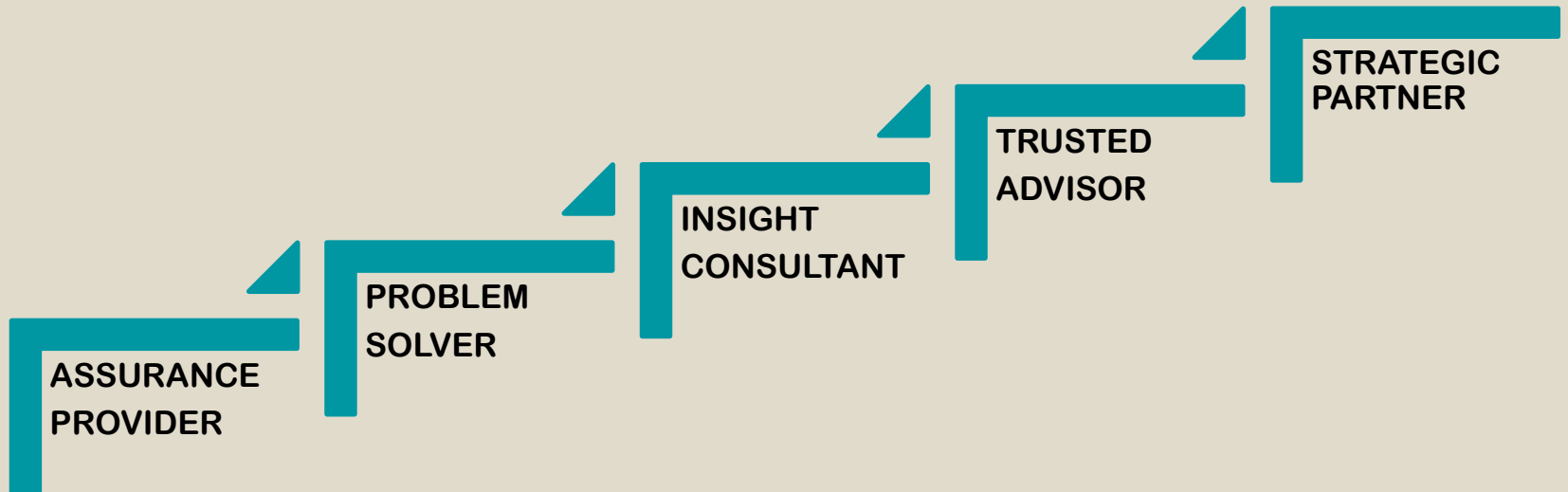


Next

- Assurance
- Advice
- Insight



# INTERNAL AUDIT ROADMAP



— 1955 —

The IIA adopts  
it's official motto,  
"Progress Through Sharing".

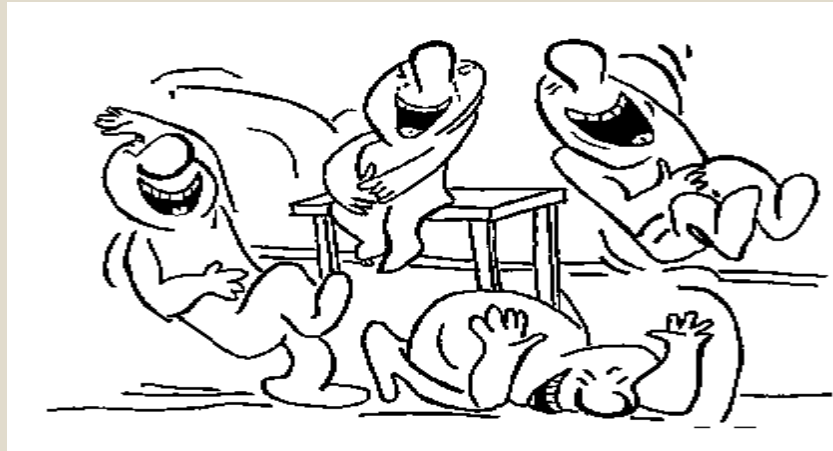




# PERSEPSI TENTANG AUDIT INTERNAL

Most business and accounting students, as well as the general public, know very little about internal auditing.....

(RICHARD RATLIFF)



# PATTY MILLER

(CHAIRMAN OF THE BOARD IIA 2008 - 2009)

—RECOGNIZED

—TRUSTED

—VALUED



# GERRY COX

(CHAIRMAN OF THE BOARD IIA 2007 - 2008)



Renew our resolves

Sharpen our skills

Confirm our commitment

Expand our expertise

**RAISING THE BAR....**

Smooth seas do not make skillful sailor

# **INTERNAL AUDIT SEBAGAI SUATU PROFESI**

**MELAYANI  
KEPENTINGAN  
BANYAK ORANG**

**PENDIDIKAN  
MEMADAI DAN  
BERKELANJUTAN**

**MEMILIKI STANDAR  
DAN KODE ETIK  
PROFESI**

**MEMILIKI BADAN  
BERWENANG  
MENGELUARKAN  
SERTIFIKASI  
PROFESI**

**MEMILIKI MEDIA  
UNTUK PUBLIKASI**

**SETIAP AUDITOR  
INTERNAL MENJADI  
ANGGOTA PROFESI**

## ORGANISASI PROFESI AUDIT INTERNAL DI INDONESIA

# IIA INDONESIA

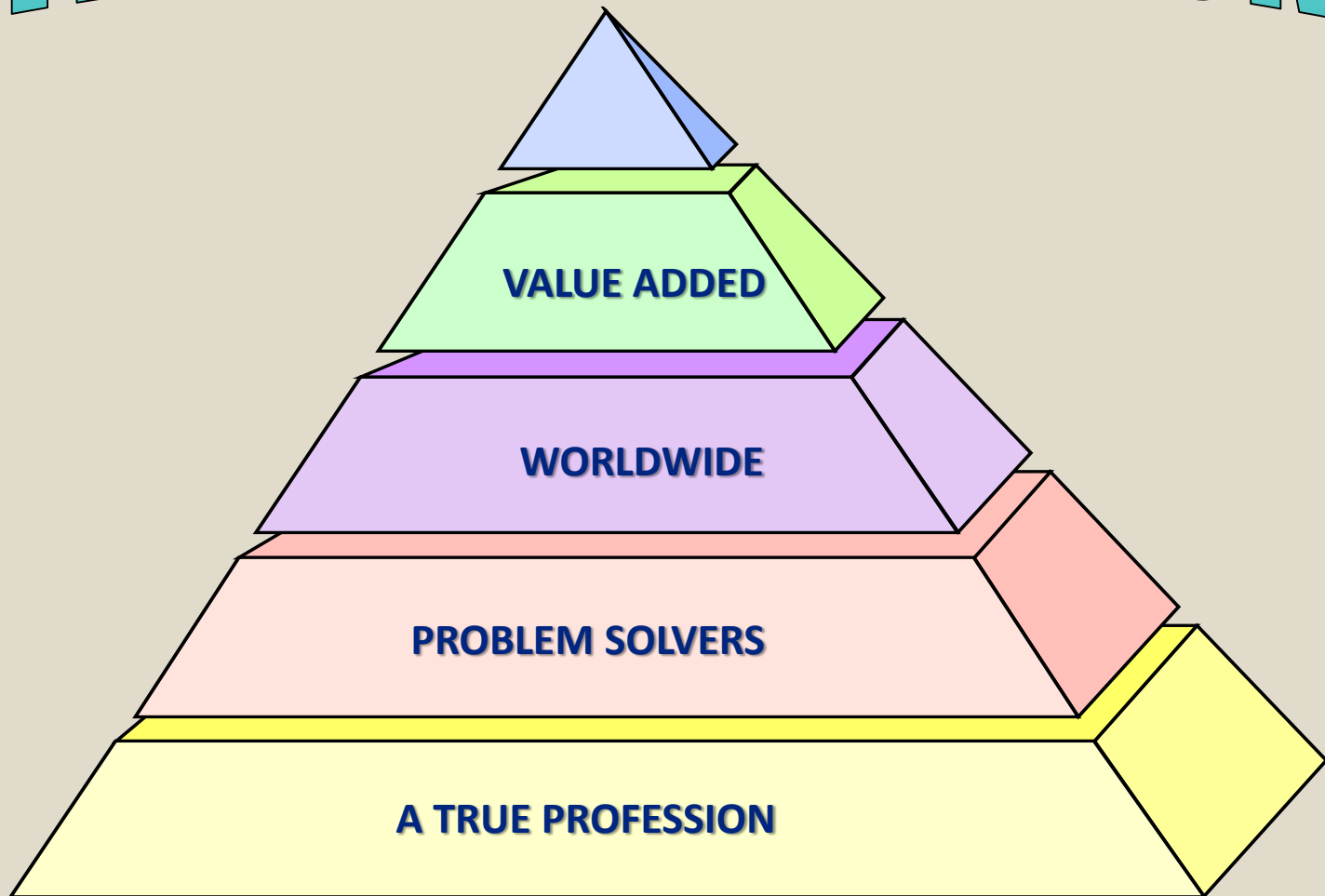
ASOSIASI AUDITOR  
INTERNAL PEMERINTAH  
INDONESIA (AAPI)

PERHIMPUNAN AUDITOR  
INTERNAL INDONESIA  
(PAII)

IKATAN AUDITOR  
INTERNAL BANK  
(IAIB)

FORUM KOMUNIKASI  
SATUAN PENGAWAS  
INTERNAL (FKSPI)

# THE IIA PROFESSION



# **INTERNAL AUDIT EVENTS**

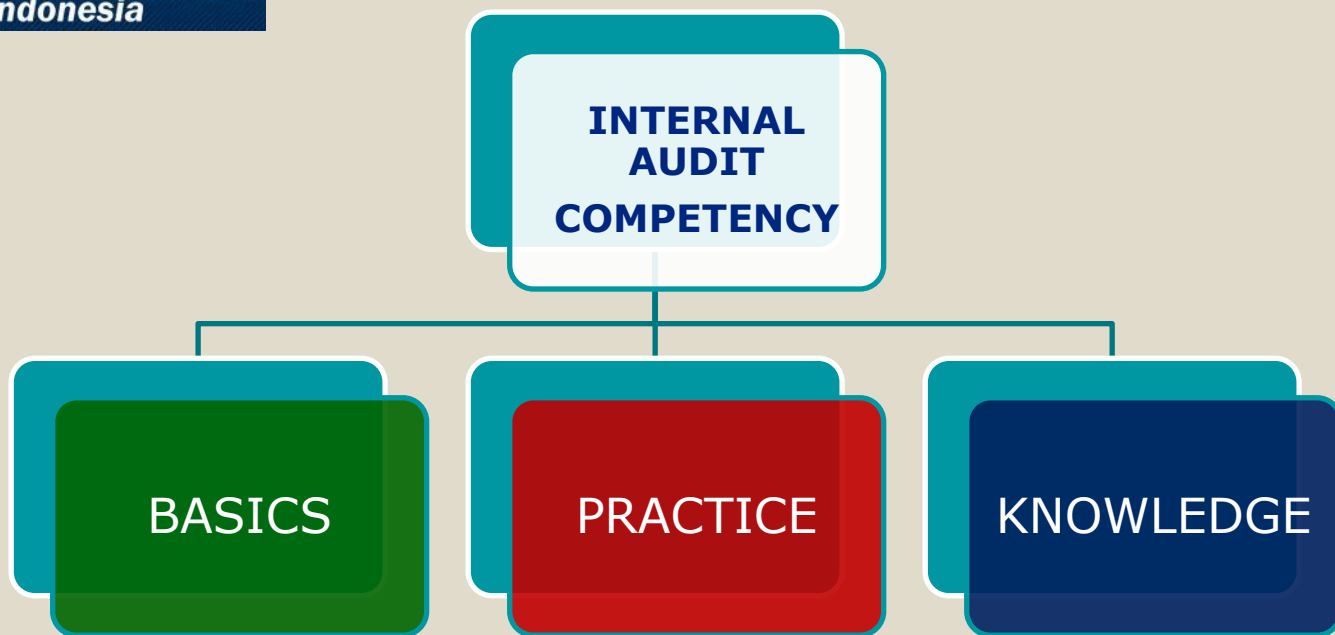
**IIA Indonesia  
National  
Conference**

**IIA  
International  
Conference**

**IIA European  
Conference**

**IIA Asia  
Conference**





- **Mandatory**
- **Controls & Risks**
- **Tools & Techniques**
- **Audit Process**

- **Managing IA**
- **Managing Engagement**
- **Fraud Risk & Control**

- **Governance & Business Ethics**
- **Risk Management**
- **Business Process & Structures**
- **Communication**
- **Management & Leadership**
- **Information Technology**
- **Financial Management**
- **Business Environment**



## COMPETENCY FRAMEWORK FOR INTERNAL AUDITOR

INTERPERSONAL SKILLS	TOOLS & TECHNIQUES	THEORY & METHODOLOGY	KNOWLEDGE AREAS
Abilities needed to interact with others effectively	Essential tools and techniques for internal compliance unit	Specific principles and procedures established by and for the profession	Information necessary to do the jobs
Leadership, communication, managing conflict, change management	Problem solving, data collection & analysis, Self assessment techniques, use of technology	Understanding of the IPPF and relevant regulations	Accounting, financial management, management accounting, legal framework

# INTERNAL AUDIT CORE COMPETENCY





# COMPETENCY REQUIREMENT

**TOP TALENTS**

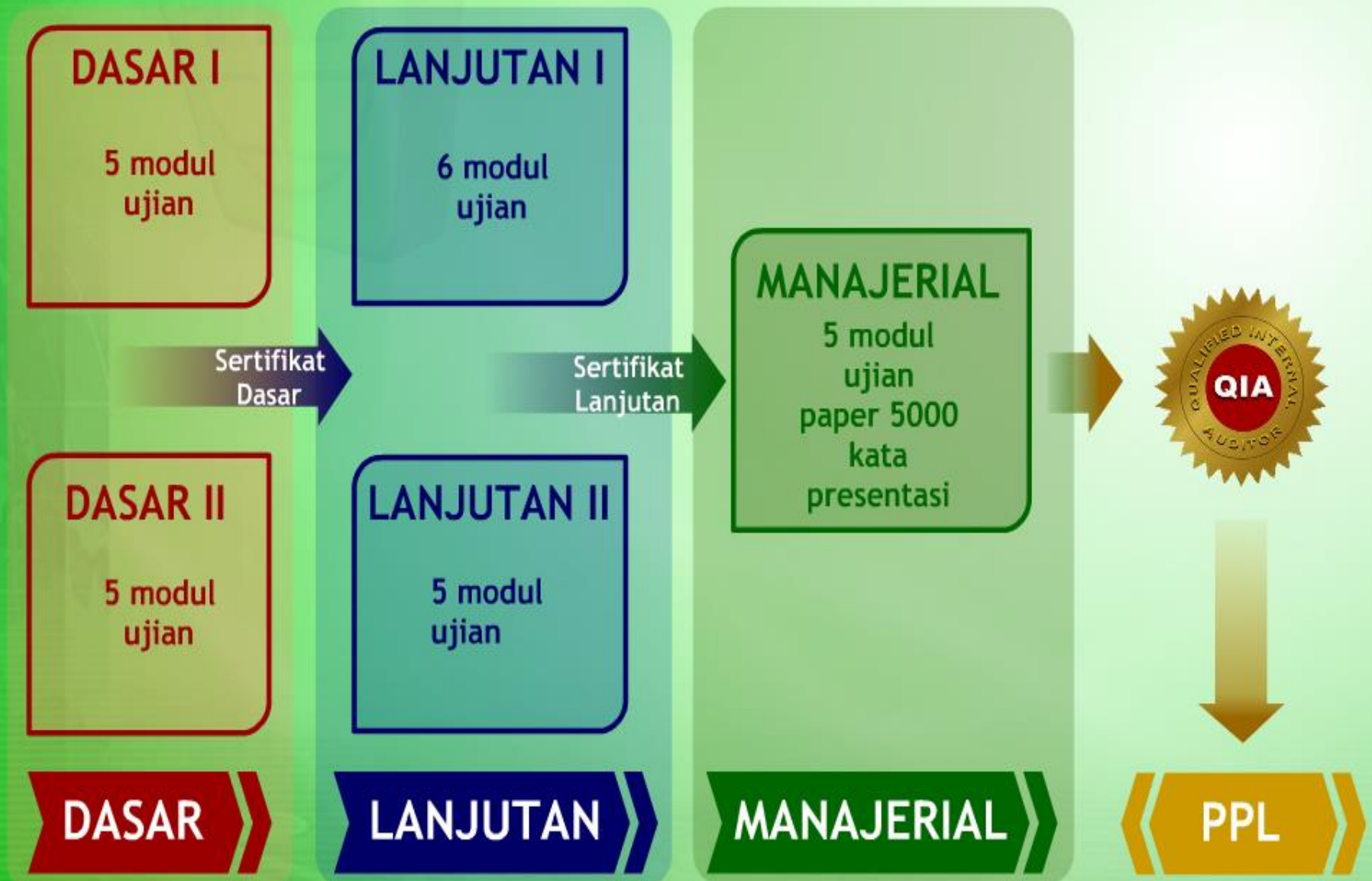
**TECHNICAL & ANALYTICAL SKILLS**

**PROFESSIONAL CERTIFICATIONS**

**TRAINING AND EDUCATION**

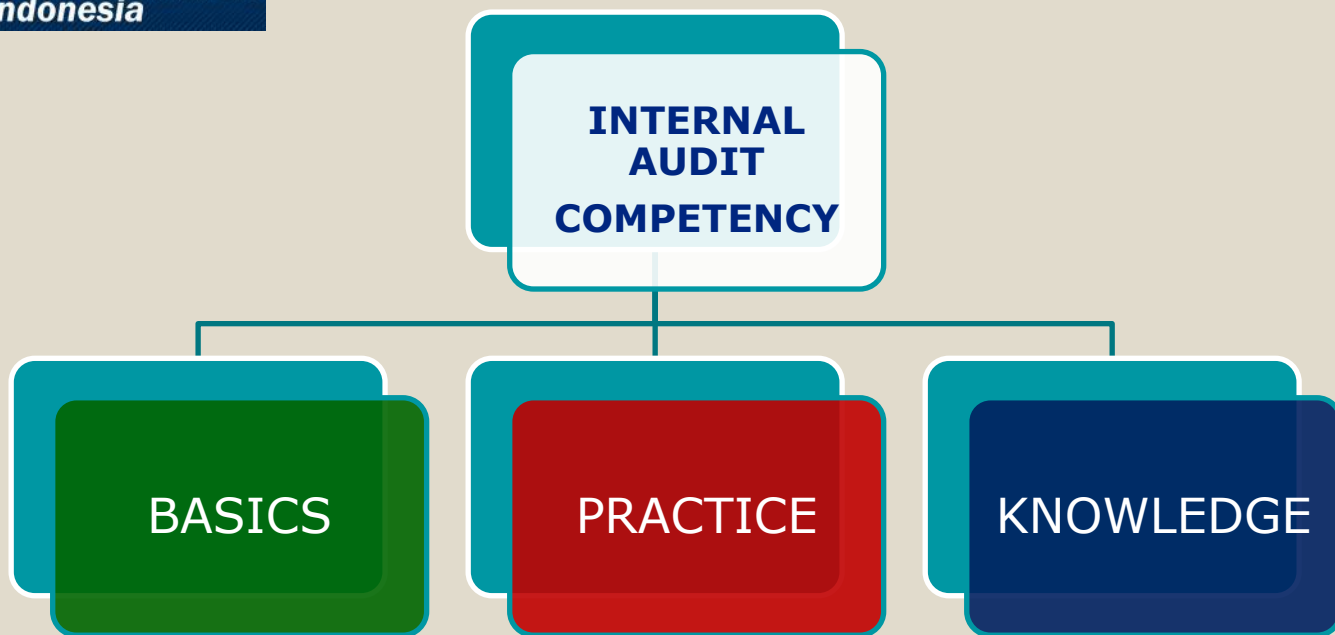
**CONTINUING PROFESSIONAL DEVELOPMENT**

# Jenjang Pelatihan Sertifikasi QIA



# QIA Framework

	Peran Auditor Internal dalam Corporate Governance, Pengendalian Internal dan Manajemen Risiko	Pelaksanaan Penugasan Audit Internal	Analisis Bisnis & Teknologi Informasi	Prinsip & Teknik Manajemen
<b>Dasar I</b>	Fondasi Audit Internal Standar Profesi Audit Internal		Akuntansi Keuangan Manajemen Keuangan	Perilaku Organisasi
<b>Dasar II</b>	Pengendalian Internal & Manajemen Risiko	Perencanaan & Perangkat Penugasan	Teknologi Informasi I Perpajakan	Keterampilan Manajemen
<b>Lanjutan I</b>		Pelaksanaan Penugasan Perencanaan Audit Tahunan Audit Sampling	Teknologi Informasi II Manajemen Operasi	Ekonomi Mikro Makro
<b>Lanjutan II</b>		Komunikasi Penugasan Audit Operasional & Kinerja Fraud Auditing	Teknologi Informasi III Akuntansi Manajemen	
<b>Manajerial</b>	Peran Internal Audit dalam Good Corporate Governance Current Issues in Auditing Corporate Governance	Management Internal Audit Function I & II Penugasan Assurance & Consulting Internal Control Reporting	Management Quality	Communication Skill dalam Audit Internal Management Strategic Presentation Skills



- **Mandatory**
- **Controls & Risks**
- **Tools & Techniques**
- **Audit Process**

- **Managing IA**
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- **Governance & Business Ethics**
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- **Communication**
- **Management & Leadership**
- **Information Technology**
- **Financial Management**
- **Business Environment**



# SERTIFIKASI PROFESI AUDIT INTERNAL





# A GOOD TIME to be an internal auditor

**“Compensated Fairly & IA as a Career”**





# INTERNAL AUDIT CHALLENGES



INTERNAL AUDIT CHALLENGES

**THE ROLE OF INTERNAL AUDIT IN GRC**



**THREE IN ONE**







# JALUR KHUSUS







**Genap - Ganjil**



# GOVERNANCE



**MEMBANGUN GOVERNANCE MELALUI  
KETERATURAN DAN KEDISIPLINAN**





# RISK MANAGEMENT

**“Every morning a gazelle wakes up, it knows it must run faster than the fastest lion or it will be killed.**

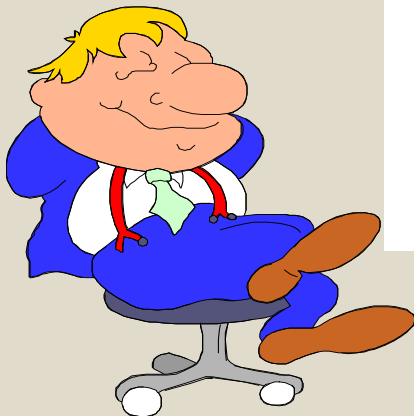
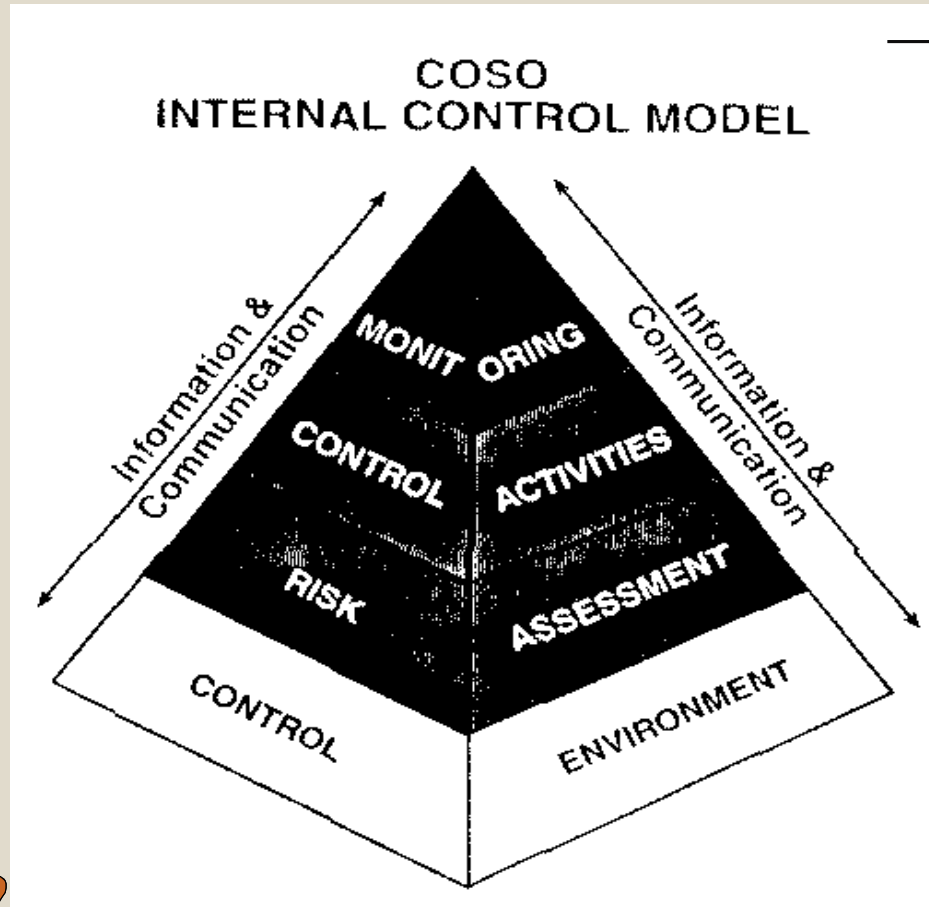
**Every morning a lion wakes up, it knows it must run faster than the slowest gazelle or it will starve to death.**

**It doesn't matter whether you are a lion or a gazelle, when the sun comes up, you better start running.”**



# CONTROL

**RULES Based?**

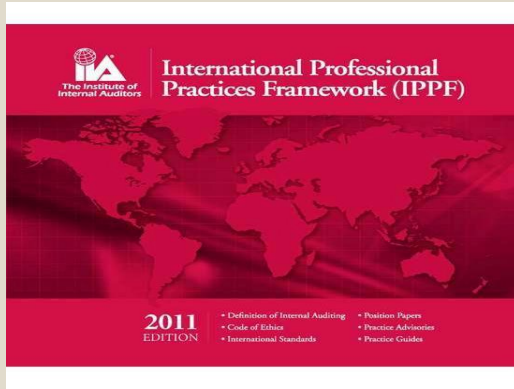


**PRINCIPLES Based?**



INTERNAL AUDIT CHALLENGES

**KEEPING UP TO DATE**



# INTERNAL AUDIT STANDARDS



# INTERNAL AUDIT APPROACH



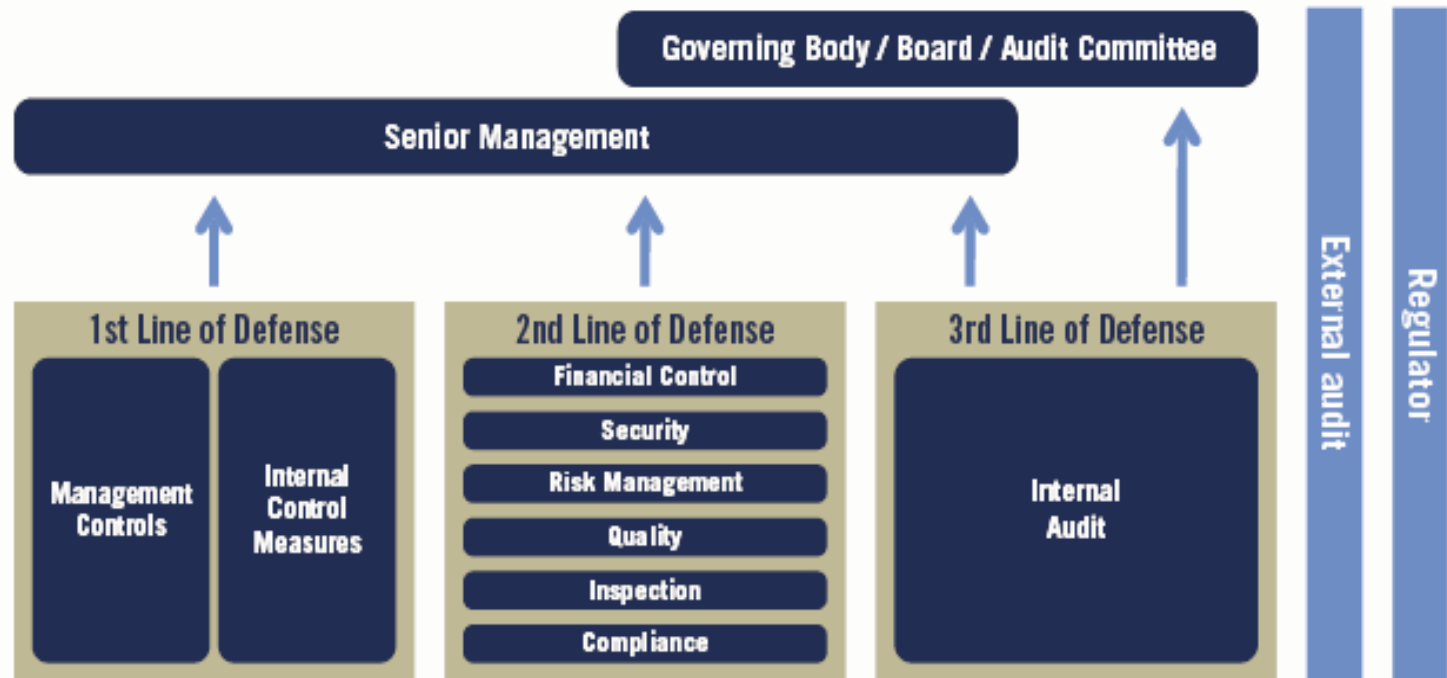
The diagram features two large, teal-colored arrows pointing in opposite directions, one to the left and one to the right. They are connected at their inner ends by a small, curved, ribbon-like shape. The left arrow is labeled 'CONTROL ORIENTED' and the right arrow is labeled 'RISK ORIENTED'. The entire graphic is set against a light beige background.

CONTROL  
ORIENTED

RISK  
ORIENTED

# 3 Lines of Defense Model

## The Three Lines of Defense Model



Adapted from ECIIA/FERMA *Guidance on the 8th EU Company Law Directive, article 41*

# **COSO – FRAMEWORK**

**COSO-ICIF 1992**

**COSO-ERM 2004**

**COSO-ICIF 2013**

**COSO-ERM 2016**

# **THE 10 IMPERATIVES FOR CHANGE**

## **Group I: Emphasize Risk Management & Governance**

- 1. Sharpen Your Focus on Risk Management (RM) and Governance**
- 2. Conduct a More Responsive and Flexible Risk-based Audit Plan**
- 3. Develop a Strategic Vision for Internal Auditing**
- 4. Focus, Monitor, and Report on IA's Value**

# **THE 10 IMPERATIVES FOR CHANGE**

## **Group II: Address Key Stakeholder Priorities**

- 5. Strengthen Audit Committee Communications and Relationships.**
- 6. View Compliance with The IIA's International Standards for the Professional Practice of Internal Auditing as Mandatory.**

# **THE 10 IMPERATIVES FOR CHANGE**

## **Group III: Optimize Internal Audit Resources**

- 7. Acquire and Develop Top Talent**
- 8. Enhance Training for Internal Audit Activities**
- 9. Take Advantage of Expanding Service Provider Membership**
- 10. Step up Your Use of Audit Technology and Tools**



# Q & A



**MOHAMAD HASSAN**  
**PT Bina Audita Indonesia**  
**HP: 0816 9000 57 & 0811 9111 57**  
**Email: mhs\_mafis@yahoo.com**